



JENNIFER M. GRANHOLM  
GOVERNOR

STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

JAY B. RISING  
STATE TREASURER

## REGULAR MEETING OF THE STATE TAX COMMISSION

### AGENDA

**DATE OF MEETING:** March 23, 2004

**PLACE OF MEETING:** Department of Treasury Human Resources Training Room  
3<sup>rd</sup> Floor Treasury Building  
Lansing, MI

**TIME OF MEETING:** 9:30 A.M.

The following items are on the agenda for this meeting.

1. Approval of the minutes of March 10, 2004 as presented.
2. **Scheduled for 10:30 A.M. – TELEPHONIC CONFERENCE**  
Classification Appeal No. 01-040, Donald Nault Wells Township, Delta County  
Current Classification: Residential Real. Requested Classification:  
Agricultural Real. Assessor's Recommendation: Residential Real.  
PTD Staff Recommendation: Agricultural Real.
3. **Scheduled for 11:00 A.M. - TELEPHONIC CONFERENCE**  
Classification Appeal No. 03-044, Ona Isley Benona Township, Oceana County.  
Current Classification: Residential Real. Requested Classification:  
Agricultural Real. Assessor's Recommendation: Residential Real.  
PTD Staff Recommendation: Residential Real.
4. Dana Commercial, Air Pollution Control Exemption Application 1-3110-City of Farmington Hills. Request by the company to postpone the hearing scheduled for April 14, 2004.
5. MCL 211.154 notification of omitted or incorrectly reported property concurrences by both the assessing officer and the owner. See attached list for file identification.
6. Presentation by David Berquist regarding trends in communication.
7. Report of Uncertified Units from the State Assessor's Board. To the Commission for review and action.

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8. Letter from Michigan Consolidated Gas Company dated February 27, 2004 requesting "the amnesty provision" for certain corrected tax bills including those that apply to the 1998 and 1999 assessment years for certain communities located in Wayne County. To the Commission for its consideration.
9. TIF Audits. To the Commission for its review and approval.
10. Proposal to add a called meeting in April for classification appeals.
11. Enbridge Pipeline Company economic allowance for line 6B for 2004 assessments.
12. Classification Appeal No. 03-066 AY, Susan Lynn Dawson  
Lapeer Township, Lapeer County, Parcel No. 44-012-945-051-00.  
Current Classification: Residential Personal. Assessor's Recommendation:  
Residential Real. Property Tax Division Staff Recommendation: Residential Real.  
Property Owner's Response: No Objection. This is a concurrence regarding the property classification.
13. Classification Appeal No. 03-066 AZ, Donald & Karen Wesierski  
Lapeer Township, Lapeer County, Parcel No. 44-012-945-052-00.  
Current Classification: Residential Personal. Assessor's Recommendation:  
Residential Real. Property Tax Division Staff Recommendation: Residential Real.  
Property Owner's Response: No Objection. This is a concurrence regarding the property classification.
14. Classification Appeal No. 03-067 D, Harry & Hazel Crawford  
Whitney Township, Arenac County, Parcel No. 06-012-2-900-027-009-00.  
Current Classification: Residential Personal. Assessor's Recommendation:  
Residential Real. Property Tax Division Staff Recommendation: Residential Real.  
Property Owner's Response: No Objection. This is a concurrence regarding the property classification.
15. Classification Appeal No. 03-067 E, Jackie & Katie Lentz  
Whitney Township, Arenac County, Parcel No. 06-012-2-900-027-011-00.  
Current Classification: Residential Personal. Assessor's Recommendation:  
Residential Real. Property Tax Division Staff Recommendation: Residential Real.  
Property Owner's Response: No Objection. This is a concurrence regarding the property classification.
16. Classification Appeal No. 03-067 G, Melvin J. Fisher  
Whitney Township, Arenac County, Parcel No. 06-012-2-900-027-015-00.  
Current Classification: Residential Personal. Assessor's Recommendation:  
Residential Real. Property Tax Division Staff Recommendation: Residential Real.  
Property Owner's Response: No Objection. This is a concurrence regarding the property classification.

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17. Classification Appeal No. 03-067 K, Norman & Betty Leclear  
Whitney Township, Arenac County, Parcel No. 06-012-2-900-027-019-00.  
Current Classification: Residential Personal. Assessor's Recommendation: Residential Real. Property Tax Division Staff Recommendation: Residential Real.  
Property Owner's Response: No Objection. This is a concurrence regarding the property classification.
18. Classification Appeal No. 03-075 C, Dennis & Brenda Grabow  
Mills Township, Ogemaw County, Parcel No. 65-010-900-068-00.  
Current Classification: Residential Personal. Assessor's Recommendation: Residential Real. Property Tax Division Staff Recommendation: Residential Real.  
Property Owner's Response: No Objection. This is a concurrence regarding the property classification.
19. Memo from William E. Fowler, Assistant Administrator, Property Tax Division regarding Omitted Property 154-03-0317, Gary Bilacic, Au Gres City, Arenac County. To the Commission for review and action.
20. Discussion with legal counsel regarding the Commission's authority in hearings regarding a DEQ determination on Air or Water Pollution Control Exemptions.
21. Classification Appeal No. 03-001 (2), Melissa & Robert Bayle  
Beaver Township, Newaygo County, Parcel No. 05-16-300-008  
Current Classification: Residential Real. Property Owner's Requested Classification: Agricultural Real. Assessor's Recommendation: Residential Real.  
Property Tax Division Staff Recommendation: Residential Real.  
This is a non-concurrence regarding the property classification.
22. Classification Appeal Nos. 03-039 A-F, Barry Bartelli  
Champion Township, Marquette County,  
Appeal No. 03-039A, Parcel No. 52-01-115-002-00  
Appeal No. 03-039B, Parcel No. 52-01-115-003-00  
Appeal No. 03-039C, Parcel No. 52-01-115-004-00  
Appeal No. 03-039D, Parcel No. 52-01-115-005-00  
Appeal No. 03-039E, Parcel No. 52-01-115-006-00  
Appeal No. 03-039F, Parcel No. 52-01-115-003-10  
Current Classifications: Residential Real. Property Owner's Requested Classifications: Timber Cut-Over. Assessor's Recommendations: Residential Real.  
Property Tax Division Staff Recommendations: Timber Cut-Over.  
This is a non-concurrence regarding the property classification.

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23. Classification Appeal No. 03-063, Thomas Halstead  
Clayton Township, Arenac County, Parcel No. 004-0-021-200-010-00  
Current Classification: Residential Real. Property Owner's Requested Classification: Agricultural Real. Assessor's Recommendation: Residential Real.  
Property Tax Division Staff Recommendation: Residential Real.  
This is a non-concurrence regarding the property classification.
24. Classification Appeal No. 03-015, Wanda L. Elden  
Curtis Township, Alcona County, Parcel No. 030-031-200-005-020  
Current Classification: Residential Real. Property Owner's Requested Classification: Agricultural Real. Assessor's Recommendation: Residential Real.  
Property Tax Division Staff Recommendation: Residential Real.  
This is a non-concurrence regarding the property classification.
25. Classification Appeal No. 03-002A-1, GDI Properties, Inc.  
Eaton Township, Eaton County, Parcel No. 110-026-200-041-00  
Current Classification: Developmental Real. Property Owner's Requested Classification: Agricultural Real. Assessor's Recommendation: Developmental Real.  
Property Tax Division Staff Recommendation: Agricultural Real.  
This is a non-concurrence regarding the property classification.
26. Classification Appeal No. 03-008, Leon L. Hulett  
Greenwood Township, Wexford County, Parcel No. 2410-06-1204  
Current Classification: Residential Real. Property Owner's Requested Classification: Agricultural Real. Assessor's Recommendation: Residential Real.  
Property Tax Division Staff Recommendation: Residential Real.  
This is a non-concurrence regarding the property classification.
27. Classification Appeal No. 03-009, Eric and Jennifer Preiss  
Hartland Township, Livingston County, Parcel No. 08-06-300-012  
Current Classification: Commercial Real. Property Owner's Requested Classification: Agricultural Real. Assessor's Recommendation: Commercial Real.  
Property Tax Division Staff Recommendation: Commercial Real.  
This is a non-concurrence regarding the property classification.
28. Classification Appeal No. 03-095, Caterpillar Financial Services Corporation  
City of Alma, Gratiot County, Parcel No. 29-51-352-258-65  
Current Classification: Industrial Real. Property Owner's Requested Classification: Industrial Personal. Assessor's Recommendation: Industrial Real.  
Property Tax Division Staff Recommendation: Industrial Real.  
This is a non-concurrence regarding the property classification.

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29. MCL 211.154 Petition 154-00-1036 Michigan Consolidated Gas  
Parcel No. 60-999-00-2684-000 An official order was issued on March 8, 2004. Notice was received that an incorrect amount for the Original Assessed and Taxable Values and an incorrect parcel number had been submitted. Staff recommendation: Acceptance of the Amended Official Order.
30. MCL 211.154 Petition 154-01-1434 Michigan Consolidated Gas  
Parcel No. 60-999-00-2684-000 An official order was issued on March 8, 2004. Notice was received that incorrect amounts for the 1999 Original Assessed and Taxable Values were submitted. Staff recommendation: Acceptance of the Amended Official Order.
31. MCL 211.154 Petition 154-03-1795 L & B Welding Inc.  
Parcel No. 84-0001-725500 At the State Tax Commission meeting held on March 10, 2004, a determination was made to approve the request for the 2002 year and to postpone the 2003 year. Staff has indicated that it would be less confusing for the taxpayer to postpone the entire petition and to reschedule the petition at a later date. Staff recommendation: Petition be postponed.
32. MCL 211.154 Petition 154-03-1799 Capital Waste Inc.  
Parcel No. 84-0000-061500 At the State Tax Commission meeting held on March 10, 2004, a determination was to approve the request for the 2002 year and to postpone the 2003 year. Staff has indicated that it would be less confusing for the taxpayer to postpone the entire petition and to reschedule the petition at a later date. Staff recommendation: Petition be postponed.
33. MCL 211.154 Petition 154-03-1828 Mahmoud Hamod/Image 224  
Parcel No. 84-0001-647700 At the State Tax Commission meeting held on March 10, 2004, a determination was to approve the request for the 2002 year and to postpone the 2003 year. Staff has indicated that it would be less confusing for the taxpayer to postpone the entire petition and to reschedule the petition at a later date. Staff recommendation: Petition be postponed.
34. Industrial Facility Exemption Applications to Commission for approval to issue certificates involving **Over 5%** of the SEV of the local government units. See attached list for application identification. Staff Recommendation: Approve.
35. Air Pollution Control Exemption Application to Commission for approval to issue the certificate. See attached list for application identification. Staff Recommendation: Approve.
36. Air Pollution Control Exemption Applications to Commission for approval to revoke the certificates. See attached list for application identification. Staff Recommendation: Revoke the certificates.

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37. P.A. 146 of 2000 Obsolete Property Rehabilitation Act Application to Commission for approval. See attached list for application identification. Staff Recommendation: Approve.
38. Neighborhood Enterprise Zone Applications to Commission for approval to issue the certificates. See attached list for application identification. Staff Recommendation: Approve.